

There are three programs of payments to local governments in Colorado which are often described as Payment-in-Lieu-of-Taxes, or PILT:

- 1) **The federal Department of Interior Payment-in-Lieu-of-Taxes, or DOI PILT program**
- 2) **The federal Department of Agriculture, U.S. Forest Service Payment to Counties program, or Forest Payments**
- 3) **The Colorado state Division of Wildlife Payment-in-Lieu-of-Taxes, or DOW PILT program**

Each is described on the following pages, followed by

- 4) **a discussion of how the federal lands payments should be reported in audits.**

Other payments to local governments from federal lands are shown on the Colorado State Treasurer's web site at:

http://www.treasurer.state.co.us/transfers/fed_funds.html

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Source: <http://www.dola.state.co.us/LGS/FA/EMIA/miner/PILT.pdf>

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<http://www.dola.state.co.us/LGS/FA/EMIA/miner/index.htm>

1) The federal Department of Interior Payment-in-Lieu-of-Taxes, or DOI PILT program is administered by the U.S. Department of Interior. Information on the program can be found at the following web sites: Department of Interior, Bureau of Land Management:

<http://www.doi.gov/pilt/>

Congressional Service on how PILT is calculated:

<http://www.cnie.org/NLE/CRSreports/risk/rsk-20.cfm>

Example DOI PILT Calculation Method in FFY06

The annual PILT allocation method makes payments to counties on the basis of reported federally owned acres in the counties. The calculation of federal acres is made each year by DOI. Two payment rates-per-acre options are allowed: a higher rate with previous federal land payments deducted, and a lower rate without deduction. Reported entitled acres in the county is multiplied by each rate and then subject to a population class payment ceiling. The higher of the two calculations is selected. If it is the Option A rate, the deduction for prior federal land payments is made. These prior year federal lands payments to counties are composed primarily of federal mineral lease payments and forest payments to counties which pass through the State Treasurer. These prior federal payments are reported each year to the federal government by the State Auditor in a report submitted in March.* The audits are available on the State Auditor web

site at <http://www.leg.state.co.us/OSA/coauditor1.nsf/Home?openform>. Following this, the calculated county payment is reduced by a proration percent to reflect the fact that Congress does not appropriate sufficient funds to make the entire amount of payment calculated. The resulting payment amount is then adjusted for prior year PILT over/under payments to give the net check amount.

Using Moffat County's FFY06 PILT calculation as an example:

Reported entitlement acres	1,671,738
Option A acreage payment rate: \$2.15	\$3,594,237
Population Ceiling Class for Moffat County is 14,000	
The Population ceiling factor for this class is \$89.10	
Therefore the population ceiling payment ceiling is	\$1,247,400
From the lesser of the Acreage calculation and the Population calculation	
Deduct Prior Federal Lands payments to the county*	\$570,944
Yielding Net Option A calculation of	\$676,456

Option B acreage payment Rate: \$0.30 times the reported acres equals	\$501,521
Again calculate the Population Ceiling	\$1,247,400
Take the lesser of the Acreage calculation and the Population calculation	\$501,521

As the larger of the two calculations for Moffat County, Option A selected, noting that it was limited by the Population Ceiling

Add adjustments for federal land sales and adjustments	\$ 0
Yields a calculated "authorized payment" of	\$676,456

Since Congress did not provide funding for the full calculated amounts for counties across the nation, the resulting calculation is reduced by a proration discounting rate for Congressional Appropriation, which was 67.45% for the FFY06 payments in May, 2006.

Therefore the prorated payment for Moffat County for FFY06 =	\$456,296
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The payments each year since 1998 to counties in Colorado are shown in the table below.

* Due to the timing of various federal payments, their distribution by the State Treasurer, and the Auditor's report, the actual prior federal payments reported by the Auditor are those for a 12 month period which begins in July, 27 months prior to the federal PILT calculation in September.

Annual BLM PILT Payments

PILT Payment End FFY	FFY99	FFY00	FFY01	FFY02	FFY03	FFY04	FFY05	FFY06	FFY07
Option A rate	\$1.82	\$1.87	\$1.92	\$1.99	\$2.02	\$2.06	\$2.09	\$2.15	\$2.23
Option B rate	\$0.24	\$0.25	\$0.26	\$0.27	\$0.27	\$0.28	\$0.29	\$0.30	\$0.31
Acre Rate Percent Change	11.8%	3.5%	3.3%	3.7%	0.8%	2.8%	2.5%	3.2%	3.7%
Congress Approp %	41%	42%	59%	60%	67%	68%	68%	67%	65%
Ceiling Adjustment	13.7%	13.4%	2.9%	3.4%	1.7%	2.2%	1.4%	3.0%	3.8%
1 ADAMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 ALAMOSA	\$62,030	\$65,812	\$95,672	\$87,945	\$99,094	\$103,015	\$107,594	\$108,044	\$95,373
3 ARAPAHOE	\$3,430	\$3,646	\$5,166	\$5,447	\$6,285	\$6,426	\$6,538	\$6,581	\$6,543
4 ARCHULETA	\$301,795	\$323,357	\$452,158	\$471,303	\$407,278	\$522,307	\$532,544	\$543,012	\$529,492
5 BACA	\$116,837	\$145,648	\$212,792	\$219,044	\$252,973	\$267,958	\$272,453	\$276,008	\$269,725
6 BENT	\$13,029	\$14,967	\$22,707	\$23,492	\$28,763	\$27,050	\$27,187	\$27,590	\$26,935
7 BOULDER	\$114,942	\$125,501	\$177,432	\$182,482	\$217,139	\$217,108	\$224,078	\$231,060	\$220,450
8 BROOMFIELD				\$0	\$0	\$0	\$0	\$0	\$0
9 CHAFFEE	\$362,876	\$377,915	\$557,288	\$591,261	\$688,053	\$705,440	\$721,247	\$733,995	\$730,803
10 CHEYENNE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 CLEAR CREEK	\$57,142	\$45,491	\$80,095	\$97,469	\$92,000	\$123,031	\$105,292	\$110,095	\$106,392
12 CONEJOS	\$314,950	\$337,430	\$478,538	\$489,732	\$540,111	\$556,046	\$567,871	\$579,215	\$609,120
13 COSTILLA	\$399	\$430	\$625	\$660	\$954	\$1,219	\$1,247	\$1,268	\$1,245
14 CROWLEY	\$3,316	\$3,492	\$5,000	\$5,260	\$6,023	\$5,914	\$6,045	\$6,148	\$5,851
15 CUSTER	\$123,180	\$137,432	\$189,274	\$200,781	\$219,172	\$224,555	\$229,952	\$234,056	\$233,125
16 DELTA	\$224,458	\$293,391	\$432,229	\$195,940	\$184,360	\$166,250	\$80,267	\$207,837	\$231,636
17 DENVER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18 DOLORES	\$41,662	\$45,092	\$65,332	\$68,827	\$77,640	\$80,946	\$83,558	\$85,422	\$84,704
19 DOUGLAS	\$103,804	\$105,692	\$156,481	\$164,677	\$186,228	\$191,345	\$194,078	\$201,495	\$202,279
20 EAGLE	\$458,361	\$473,058	\$776,912	\$770,751	\$823,812	\$841,926	\$868,094	\$891,320	\$891,765
21 ELBERT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22 EL PASO	\$73,861	\$76,630	\$113,271	\$118,502	\$135,329	\$137,933	\$139,587	\$145,129	\$141,992
23 FREMONT	\$330,773	\$349,081	\$504,641	\$528,145	\$607,968	\$622,883	\$637,062	\$652,572	\$642,699
24 GARFIELD	\$656,372	\$768,526	\$1,097,302	\$810,487	\$1,187,797	\$1,170,205	\$808,348	\$1,065,158	\$1,078,087
25 GILPIN	\$24,324	\$24,642	\$35,931	\$38,090	\$43,820	\$46,458	\$47,548	\$47,509	\$47,938
26 GRAND	\$101,074	\$175,188	\$351,384	\$400,424	\$448,877	\$518,619	\$518,100	\$502,276	\$458,557
27 GUNNISON	\$180,663	\$173,306	\$274,887	\$265,397	\$342,195	\$311,753	\$324,597	\$339,420	\$329,003
28 HINSDALE	\$34,809	\$38,795	\$59,660	\$62,630	\$70,770	\$72,758	\$72,468	\$76,805	\$74,056
29 HUERFANO	\$105,431	\$136,738	\$185,343	\$106,445	\$219,352	\$180,690	\$161,435	\$232,655	\$217,527
30 JACKSON	\$51,199	\$54,733	\$79,319	\$83,605	\$94,310	\$97,816	\$102,056	\$104,369	\$103,454
31 JEFFERSON	\$70,023	\$75,927	\$112,396	\$118,419	\$133,768	\$136,685	\$140,799	\$143,042	\$143,579
32 KIOWA	\$4,176	\$5,431	\$7,131	\$5,721	\$10,371	\$9,144	\$7,807	\$7,951	\$6,485
33 KIT CARSON	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34 LAKE	\$133,014	\$138,588	\$203,403	\$215,679	\$236,300	\$242,535	\$247,860	\$254,587	\$253,797
35 LA PLATA	\$273,541	\$323,587	\$449,250	\$479,683	\$510,549	\$536,066	\$551,526	\$556,139	\$552,890
36 LARIMER	\$571,126	\$609,817	\$863,418	\$889,730	\$1,059,564	\$1,069,408	\$1,108,178	\$1,131,314	\$1,088,378
37 LAS ANIMAS	\$218,338	\$234,988	\$341,225	\$334,121	\$398,909	\$409,384	\$320,722	\$188,952	\$234,170
38 LINCOLN	\$1,238	\$1,271	\$1,941	\$2,066	\$2,366	\$2,426	\$2,480	\$2,522	\$2,981
39 LOGAN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40 MESA	\$906,525	\$949,938	\$1,347,658	\$1,305,746	\$1,540,730	\$1,606,962	\$1,561,507	\$1,567,390	\$1,255,414
41 MINERAL	\$33,811	\$36,531	\$62,756	\$65,880	\$78,230	\$80,427	\$84,116	\$90,513	\$90,223
42 MOFFAT	\$165,261	\$197,939	\$292,404	\$269,475	\$635,390	\$317,051	\$330,794	\$456,296	\$431,032
43 MONTEZUMA	\$112,336	\$136,136	\$266,407	\$114,543	\$368,338	\$413,306	\$157,667	\$204,015	\$287,295
44 MONTROSE	\$701,791	\$680,201	\$1,023,309	\$1,051,116	\$1,250,560	\$1,248,681	\$1,283,889	\$1,186,990	\$1,277,559
45 MORGAN	\$1,729	\$2,218	\$492	\$2,962	\$4,184	\$3,698	\$3,945	\$2,588	\$3,169
46 OTERO	\$108,201	\$131,007	\$191,060	\$198,724	\$227,544	\$240,480	\$244,021	\$248,775	\$242,200
47 OURAY	\$109,481	\$113,407	\$164,913	\$173,667	\$201,996	\$206,790	\$205,654	\$210,112	\$209,016
48 PARK	\$386,346	\$397,831	\$654,685	\$688,211	\$830,479	\$852,574	\$875,622	\$896,924	\$853,783
49 PHILLIPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50 PITKIN	\$270,780	\$272,407	\$480,534	\$470,107	\$555,514	\$581,980	\$473,887	\$526,639	\$536,195
51 PROWERS	\$131	\$0	\$194	\$115	\$103	\$0	\$0	\$0	\$0
52 PUEBLO	\$46,263	\$47,793	\$69,451	\$73,412	\$82,711	\$86,047	\$88,061	\$90,138	\$88,057
53 RIO BLANCO	\$148,069	\$158,041	\$229,171	\$241,554	\$272,412	\$284,122	\$296,438	\$303,197	\$300,537
54 RIO GRANDE	\$239,785	\$254,058	\$360,666	\$368,237	\$402,395	\$410,184	\$422,437	\$430,010	\$428,651
55 ROUTT	\$166,254	\$418,170	\$488,699	\$260,084	\$427,895	\$462,772	\$571,089	\$512,367	\$587,881
56 SAGUACHE	\$237,131	\$251,375	\$369,996	\$354,762	\$350,490	\$362,613	\$456,617	\$466,634	\$465,483
57 SAN JUAN	\$21,045	\$22,594	\$32,783	\$34,553	\$38,977	\$40,653	\$42,436	\$43,399	\$43,078
58 SAN MIGUEL	\$219,820	\$243,948	\$401,187	\$329,624	\$486,014	\$297,888	\$96,447	\$112,235	\$191,178
59 SEDGWICK	\$0	\$107	\$159	\$162	\$303	\$251	\$321	\$368	\$0
60 SUMMIT	\$92,824	\$72,840	\$133,062	\$166,632	\$151,810	\$212,456	\$164,471	\$174,476	\$176,047
61 TELLER	\$116,093	\$121,502	\$177,532	\$186,962	\$210,019	\$216,191	\$221,017	\$220,599	\$223,878
62 WASHINGTON	\$0	\$0	\$122	\$128	\$145	\$151	\$158	\$161	\$159
63 WELD	\$78,182	\$101,640	\$104,197	\$137,976	\$196,558	\$68,940	\$39,069	\$39,954	\$39,604
64 YUMA	\$739	\$788	\$1,142	\$1,204	\$1,358	\$1,417	\$1,478	\$1,512	\$1,499
TOTAL PILT (\$M)	\$9.295	\$10.296	\$15.241	\$14.530	\$17.646	\$17.601	\$16.840	\$17.479	\$17.353

2) The federal Department of Agriculture, U.S. Forest Service Payment to Counties program

In 2000 Congress passed the “Secure Rural Schools and Community Self-Determination Act” to provide counties which contain federal forest lands with a more stable flow of revenue from the federal forest payments. The new law offers the counties a choice between the traditional 25% of forest income payment method that has been in place for almost 100 years, and a new “Full Payment Amount” (FPA) calculated on the basis of the average of federal forest payments made to Colorado counties between 1986 and 1999. Under the federal legislation, the Governor’s Office is given the role of collecting the necessary information from counties that wish to take the Full Payment Amount method and reporting it to the federal Secretary of Agriculture.

On the basis of cost and projection risk factors considered by each county, the commissioners select whether to stay with the traditional “25%” formula or make a five year commitment to the “Full Payment Amount” (FPA) option. If a county elects the FPA option, it is bound to that method of payment calculation through the FFY2007 payment. If a county stays with the traditional 25% of income method it is bound to that method for two years and can then elect to take the FPA method. The FPA option program is currently scheduled to expire with the FFY2007 distributions.

For both methods of calculation, counties are required to distribute at least 5% to school districts in the county. If the FPA calculation is greater than \$100,000, at least 15% of the county receipts under the FPA option is required to be set aside for forest related projects. These can be either Title II federal forest projects where the funds remain with the federal government, or Title III county expenditure projects which qualify as forest related. Title II projects do not count against BLM PILT but require close coordination with federal forest managers. Title III set aside projects are just qualified county expenditures. For Title III project the county will need to conduct the following steps:

- (a) Declare the set aside percentage to the State Treasurer.
- (b) Define specific projects each year within the “authorized uses:”
 - Search, rescue and emergency services
 - Community service work camps
 - Easement purchases
 - Forest related schools programs
 - Fire prevention education and planning
 - Non-federal cost share on Cooperative Forestry Assistance
- (c) Publish a description of the projects in the “publication of local record.”
- (d) Conduct a 45 day comment period.
- (e) Refer the projects to the Resource Advisory Committee, if one exists.

The proper accounting and use of these funds is controlled by two statutes: the federal 16 USC 500 and Colorado Revised Statutes 30-29-101. Basically, together these say that the funds the county gets from the Colorado State Treasurer must first be deposited in the county road and bridge fund or sent to the school districts.

Reporting and Payment Process:

- 1) Counties who have elected to take the FPA method sit back and relax.
- 2) Counties using the traditional 25% of income method review whether they want to take the FPA payment method by August 15 of odd numbered years.
- 3) If such counties want to enter into the FPA method they write a letter to Governor (please cc the Department of Local Affairs) by August 15 with the following:
 - Payment method chosen: 25% revenue or Full Payment Amount.
 - Percent for schools in the county (at least 5%)
 - Percent set aside for projects if FPA is greater than \$100,000
 - Selection of either Title II or Title III type set aside
- 4) Department of Local Affairs reviews the county letters and prepares the Governor's report to the Secretary of Agriculture on the county decisions.
- 5) Governor makes report to the Secretary of Agriculture by September 15.
- 6) Forest Service reviews Governor's report for completeness and accuracy.
- 7) Around November the Forest Service makes payment to State Treasurer. This will be the full payment for those counties who chose the Full Payment Amount and a preliminary payment for those counties under the traditional 25% income method.
- 8) State Treasurer makes distribution to counties in December.
- 9) FPA counties with payment over \$100,000 conduct set aside project definition, notification and possible RAC review in November-December period.
- 10) Around January of the following year Forest Service makes final payment for FFY to State Treasurer on 25% method counties.
- 11) State Treasurer makes final payments to 25% method counties.
- 12) Counties make payments to school districts of the declared percent.

Contacts for Information

Please refer to the Forest Service web site: <http://www.fs.fed.us/payments/>

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Source: <http://www.dola.state.co.us/LGS/FA/EMIA/miner/PILT.pdf>

Federal Forest Payments to Counties

	FFY2000	FFY2001	FFY2002	FFY2003	FFY2004	FFY2005	FFY2006	FFY2007
Alamosa	\$4,662	\$7,818	\$7,863	\$7,957	\$8,060	\$8,246	\$8,328	\$8,311
Archuleta	\$53,929	\$109,995	\$110,892	\$112,223	\$113,681	\$116,296	\$117,459	\$117,218
Boulder	\$26,482	\$13,685	\$19,809	\$15,687	\$14,270	\$28,164	\$28,445	\$28,387
Chaffee	\$29,867	\$77,345	\$78,012	\$78,948	\$79,975	\$81,814	\$82,632	\$82,463
Clear Creek	\$184,926	\$218,391	\$178,465	\$219,898	\$222,757	\$227,881	\$230,159	\$229,687
Conejos	\$51,350	\$86,430	\$87,100	\$88,145	\$89,291	\$91,345	\$92,258	\$92,069
Costilla	\$37	\$53	\$56	\$54	\$54	\$107	\$108	\$108
Custer	\$10,613	\$27,673	\$27,876	\$28,211	\$28,577	\$29,235	\$29,527	\$29,466
Delta	\$47,054	\$58,328	\$58,816	\$59,521	\$60,295	\$61,682	\$62,299	\$62,171
Dolores	\$41,100	\$85,244	\$85,977	\$87,009	\$88,140	\$90,167	\$91,069	\$90,882
Douglas	\$12,042	\$15,723	\$17,908	\$15,111	\$15,503	\$15,503	\$12,870	\$16,496
Eagle	\$415,316	\$516,906	\$521,069	\$527,322	\$534,177	\$546,463	\$551,928	\$550,795
El Paso	\$8,532	\$11,130	\$12,677	\$10,697	\$10,974	\$15,528	\$15,683	\$15,651
Fremont	\$6,540	\$9,460	\$9,958	\$9,565	\$9,549	\$17,991	\$18,170	\$18,133
Garfield	\$351,835	\$331,723	\$324,031	\$446,204	\$452,004	\$462,400	\$467,024	\$466,066
Gilpin	\$20,540	\$20,740	\$18,627	\$19,005	\$20,812	\$20,812	\$33,379	\$25,297
Grand	\$643,526	\$752,495	\$619,597	\$662,438	\$745,918	\$801,223	\$809,235	\$807,574
Gunnison	\$236,928	\$304,336	\$306,842	\$310,524	\$314,561	\$321,796	\$325,014	\$324,346
Hinsdale	\$83,733	\$142,056	\$143,261	\$144,980	\$146,865	\$150,243	\$151,745	\$151,434
Huerfano	\$9,189	\$23,804	\$23,996	\$24,284	\$24,600	\$25,165	\$25,417	\$25,365
Jackson	\$167,384	\$208,173	\$209,837	\$212,355	\$215,115	\$220,063	\$222,264	\$221,808
Jefferson	\$11,139	\$14,210	\$15,288	\$13,458	\$14,072	\$14,072	\$14,331	\$15,607
La Plata	\$49,629	\$102,755	\$103,642	\$104,886	\$106,249	\$108,693	\$109,780	\$109,555
Lake	\$10,580	\$27,504	\$27,774	\$28,107	\$28,473	\$29,128	\$29,419	\$29,358
Larimer	\$124,577	\$64,378	\$93,173	\$73,885	\$67,141	\$130,110	\$131,411	\$131,142
Las Animas	\$1,431	\$3,710	\$3,778	\$3,823	\$3,873	\$3,962	\$4,002	\$3,994
Mesa	\$172,637	\$163,551	\$193,047	\$135,975	\$149,408	\$234,092	\$236,432	\$235,947
Mineral	\$83,089	\$147,032	\$148,264	\$150,043	\$151,994	\$155,490	\$157,045	\$156,722
Moffat	\$21,328	\$18,004	\$21,038	\$27,074	\$27,426	\$28,057	\$28,337	\$28,279
Montezuma	\$31,577	\$37,110	\$41,842	\$22,443	\$28,986	\$69,285	\$69,978	\$69,834
Montrose	\$45,805	\$70,494	\$71,069	\$71,922	\$72,857	\$74,532	\$75,278	\$75,123
Ouray	\$17,662	\$19,064	\$19,912	\$28,934	\$29,310	\$29,984	\$30,284	\$30,222
Park	\$61,596	\$79,680	\$87,832	\$75,978	\$78,712	\$108,693	\$109,780	\$109,555
Pitkin	\$343,115	\$325,544	\$314,415	\$432,977	\$438,605	\$448,693	\$453,180	\$452,250
Pueblo	\$2,143	\$3,100	\$3,263	\$3,131	\$3,129	\$5,890	\$5,949	\$5,936
Rio Blanco	\$227,241	\$282,716	\$284,990	\$288,410	\$292,159	\$298,879	\$301,868	\$301,248
Rio Grande	\$47,532	\$80,557	\$81,178	\$82,152	\$83,220	\$85,134	\$85,985	\$85,809
Routt	\$292,437	\$363,781	\$366,781	\$371,182	\$376,007	\$384,655	\$388,502	\$387,705
Saguache	\$159,847	\$250,605	\$252,621	\$255,653	\$258,976	\$264,933	\$267,582	\$267,033
San Juan	\$22,481	\$44,935	\$45,337	\$45,881	\$46,477	\$47,546	\$48,022	\$47,923
San Miguel	\$23,921	\$25,802	\$26,408	\$19,742	\$36,401	\$36,401	\$32,243	\$47,997
Summit	\$363,979	\$430,517	\$350,842	\$437,213	\$442,897	\$453,084	\$457,615	\$456,676
Teller	\$10,614	\$18,219	\$18,380	\$18,600	\$18,842	\$19,276	\$19,468	\$19,428
Total	\$4,529,947	\$5,594,780	\$5,433,543	\$5,771,607	\$5,950,395	\$6,362,711	\$6,431,505	\$6,431,072

3) The Colorado state Division of Wildlife Payment-in-Lieu-of-Taxes, or DOW PILT program

Colorado statute CRS 30-25-301 provides that: “The general assembly hereby recognizes that withdrawal of lands from county tax rolls for the purpose of wildlife conservation and public recreation may create financial impacts on counties in which such lands are located. The general assembly further recognizes that such withdrawal may necessitate financial support and assistance by the state. It is the intent of the general assembly in enacting this part 3 to provide the means by which the state may provide such necessary assistance through impact assistance grants.”

The same statute provides a process for calculation and payments: **30-25-302(1) (a)** “Except as provided in section 33-60-104.5, C.R.S., for real property interests acquired with funds made available from the great outdoors Colorado trust fund, in any county in which the division of wildlife or the division of parks and outdoor recreation or both divisions own property, the board of county commissioners of such county shall certify once a year during the regular tax assessment period, to the wildlife commission, to the board of parks and outdoor recreation, or to both said commission and said board if both own land in such county, the current dollar amount representing the negative financial impact that such ownership has on such county's finances and the finances of any political subdivision which lies within such county.”

Payments under this statute are made on the basis of an application made by the county to the Division of Wildlife. Application for these payments is made to:

Shane Briggs
Colorado Division of Wildlife
6060 Broadway
Denver, CO 80216
303-291-7510
shane.briggs@state.co.us

These applications are for grants paid on properties owned by the Colorado Division of Wildlife only. The Division of Wildlife intends to pay the county an amount that equals the amount of property tax that would be paid if the property were privately owned. Grants on property owned by the Division of Parks and Outdoor Recreation must be applied for through that agency.

Applications will be accepted for tax year 2001 beginning January 1, 2002 through April 10, 2002. It is suggested that applications be returned as soon as possible after January 1, 2002. The Wildlife Commission meets in May and reviews the impact assistance requests at that time.

Impact assistance payments will usually be sent to the counties in June or July of each year. The payment will be sent to the county treasurer along with a copy of the application to assist in disbursement of the payment to appropriate jurisdictions within the county that were included in the application. If a special district is listed on the impact assistance application, the county must also disburse the requested amount on the application to the special district(s).

**Division of Wildlife Payments in Lieu of Taxes
Impact Assistance Payments**

TAX YEARS									
County	1995	1996	1997	1998	1999	2000	2001	2002	2003
Adams	\$338	\$397	\$313	\$380	\$275	\$303	\$220	\$790	\$865
Alamosa	\$16	\$25	\$2,129	\$2,409	\$2,284	NO APP	\$2,159	\$1,116	\$2,167
Arapahoe	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Archuleta	\$1,043	\$1,159	\$988	\$921	\$818	\$803	\$793	\$820	\$813
Baca	\$1,133	\$903	\$889	\$868	\$890	\$876	\$834	\$944	\$1,059
Bent	\$652	\$638	\$646	\$646	\$567	\$551	\$610	\$619	\$612
Boulder	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Broomfield								\$0	\$0
Chaffee	\$1,815	\$2,344	\$2,175	\$2,155	\$3,261	\$3,245	\$2,481	\$2,497	\$2,432
Cheyenne	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Creek	\$1,896	\$1,575	\$1,378	\$1,329	\$1,481	\$1,533	\$1,601	\$1,791	\$1,659
Conejos	\$2,722	\$2,646	\$2,678	\$2,779	\$2,471	\$2,583	\$2,480	\$2,462	\$2,364
Costilla	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Crowley	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Custer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Delta	\$1,254	\$1,224	\$1,107	\$1,098	\$1,005	\$1,035	\$740	\$790	\$811
Denver	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dolores	\$1,648	\$1,699	\$1,553	\$1,502	\$1,487	\$1,574	\$1,572	\$1,596	\$1,811
Douglas	\$721	\$704	\$718	\$718	\$801	\$777	\$797	\$797	\$829
Eagle	\$2,150	NO APP	\$972	\$1,035	\$1,479	\$1,494	\$593	\$838	\$879
Elbert	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
El Paso	NO APP	NO APP	NO APP	NO APP	NO APP	NO APP	NO APP	NO APP	NO APP
Fremont	\$1,186	NO APP	NO APP	NO APP	NO APP	\$6,695	\$1,765	\$3,412	\$2,545
Garfield	\$12,542	\$11,575	\$8,548	\$7,985	\$8,830	\$8,912	\$9,629	\$9,667	\$9,689
Gilpin	NO APP	NO APP	NO APP	NO APP	NO APP	NO APP	NO APP	NO APP	\$4,493
Grand	\$5,121	\$4,410	\$4,442	\$4,664	\$4,733	\$4,532	\$4,472	\$4,672	\$4,557
Gunnison	\$8,377	\$8,534	\$7,428	\$8,658	\$8,354	\$7,771	\$7,521	\$8,165	\$7,872
Hinsdale	\$2,956	\$3,089	\$3,889	\$3,889	\$3,664	\$3,681	NO APP	\$3,713	\$3,610
Huerfano	\$381	\$493	\$468	\$464	\$447	\$416	\$371	GOCO	\$471
Jackson	\$2,764	\$2,768	\$2,775	\$2,847	\$2,774	\$2,802	\$2,764	\$2,980	\$2,799
Jefferson	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Kiowa	\$1,958	\$1,466	\$1,466	\$1,466	\$1,466	\$1,466	\$1,415	\$1,416	\$1,383
Kit Carson	\$192	\$192	\$193	\$193	\$181	\$206	\$209	\$210	\$207
Lake	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
La Plata	\$4,255	\$4,502	\$4,082	\$2,630	\$2,669	\$2,749	\$2,163	\$3,251	\$4,197
Larimer	\$24,077	\$25,381	\$26,765	\$27,046	\$30,760	\$33,280	\$40,292	\$39,189	\$30,267
Las Animas	\$8,635	\$8,220	\$8,426	\$15,252	\$14,702	\$12,116	\$12,187	\$11,297	\$10,698
Lincoln	\$771	\$768	\$792	\$765	\$748	\$717	\$726	\$728	\$703
Logan	\$12,141	\$11,933	\$11,659	\$12,352	\$11,821	\$9,793	\$9,873	\$9,682	\$9,261
Mesa	NO APP	\$639	NO APP	NO APP	NO APP	NO APP	NO APP	NO APP	NO APP
Mineral	\$383	\$219	NO APP	\$281	\$284	\$370	\$333	\$338	\$350
Moffat	\$1,731	\$1,731	\$1,947	\$1,951	\$1,934	\$1,947	\$1,941	\$1,934	\$3,738
Montezuma	\$656	\$623	\$1,185	\$1,132	\$1,202	\$1,129	\$1,298	\$1,334	\$1,416
Montrose	\$4,748	\$5,725	NO APP	NO APP	NO APP	NO APP	\$2,402	\$2,337	\$2,307
Morgan	\$2,817	\$2,715	\$2,760	\$2,778	\$3,058	\$3,464	\$2,940	\$3,232	\$3,224
Otero	\$3,380	\$3,441	\$3,299	\$3,330	\$3,585	\$3,509	\$3,349	\$3,487	\$3,372
Ouray	\$7,962	\$9,209	\$7,972	\$7,907	\$8,721	\$8,268	\$9,448	\$8,558	\$10,431
Park	\$4,988	\$4,886	\$4,020	\$4,034	\$3,362	NO APP	NO APP	NO APP	\$6,688
Phillips	\$176	\$177	\$202	\$212	\$206	\$223	\$211	\$213	\$207
Pitkin	\$0	\$0	\$0	\$0	\$0	\$0	NO APP	NO APP	NO APP
Prowers	\$12,723	\$12,550	\$30,107	\$30,489	\$31,393	\$35,915	\$32,150	\$33,267	\$35,421
Pueblo	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rio Blanco	\$10,426	\$11,112	\$10,337	\$9,893	\$10,920	\$10,152	\$7,960	\$7,937	\$8,248
Rio Grande	\$2,428	\$2,423	\$2,448	\$2,389	\$2,249	\$1,640	\$2,508	\$2,669	\$2,713
Routt	\$3,866	\$4,168	\$3,828	\$4,929	\$4,378	\$4,302	\$4,846	\$3,962	\$3,862
Saguache	\$560	\$580	NO APP	\$560	\$548	NO APP	\$534	\$499	\$878
San Juan	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
San Miguel	\$2,388	\$2,309	\$3,544	\$3,298	\$9,382	\$7,449	\$7,577	\$6,698	\$5,163
Sedgwick	\$2,406	\$2,926	\$3,059	\$3,109	\$2,903	\$2,982	\$3,097	\$3,015	\$2,961
Summit	\$80	\$69	\$23	NO APP	NO APP	NO APP	NO APP	\$25	\$24
Teller	\$1,467	\$1,457	\$1,397	\$1,450	\$1,347	\$2,414	\$8,857	\$8,782	\$2,612
Washington	\$122	\$122	NO APP	\$123	\$118	NO APP	\$128	\$136	\$370
Weld	\$1,315	\$2,044	\$1,274	\$1,246	\$1,510	\$3,564	\$4,999	\$8,916	\$8,795
Yuma	\$6,094	\$5,582	\$5,385	\$5,184	\$6,532	\$5,365	\$3,949	\$3,954	\$3,793
SUM	\$171,460	\$171,350	\$179,266	\$188,346	\$201,599	\$202,604	\$206,790	\$214,736	\$215,626

4) Which of these local government receipts are reported in the Federal Single Audit?

State and local governments who receive federal funds are required under federal law to report such receipts in a single audit. The regulation of this "single audit requirement" is contained in OMB Circular A-133, available at: <http://www.whitehouse.gov/omb/circulars/> which in turn, refers to the Catalogue of Federal Domestic Assistance (CFDA), found at <http://12.46.245.173/cfda/cfda.html>.

There follows a brief discussion of what these documents say. This is not a legal analysis and is provided only to give the general understanding and leads for further inquiry by local governments wishing to make a determination on the reporting of revenues in the federal single audit.

Our Analysis:

Looking at the Catalogue of federal Domestic Assistance finds a page for each of the federal lands programs with a brief statement of the audit requirements:

BLM Payments In Lieu of Taxes program (31USC69) is CFDA 15.226.

"Audits: The Governor of each State is required under Section 6903 to submit audited or certified information to the authorized officer for the PILT program on the amounts of payments received by the units in the prior year under other Federal programs as detailed in Section 6903." [This appears to mean that the local government recipients do not report these receipts on their own single federal audit]

BLM Distribution of Federal Mineral Lease receipts (31USC69) CFDA 15.227

"Audits: None." [This appears to mean that the local government recipients do not report these receipts on their own single federal audit. The county receipts are reported by the State Auditor under the PILT program above.]

USFS distribution of Forest receipts (16USC500) is CFDA 10.665

"Audits: In accordance with the provisions of OMB Circular No. A- 133 (Revised, June 27, 2003), "Audits of States, Local Governments, and Non-Profit Organizations," non federal entities that expend financial assistance of \$500,000 or more in Federal awards will have a single or a program-specific audit conducted for that year. Nonfederal entities that expend less than \$500,000 a year in Federal awards are exempt from Federal audit requirements for that year, except as noted in Circular No. A-133." [This indicates that the local government Forest receipts are to be reported in the federal single audit.]

USFS distribution of Grassland receipts (7USC1012) is CFDA 10.666

"Audits: In accordance with the provisions of OMB Circular No. A- 133 (Revised, June 27, 2003), "Audits of States, Local Governments, and Non-Profit Organizations," non federal entities that expend financial assistance of \$500,000 or more in Federal awards will have a single or a program-specific audit conducted for that year. Nonfederal entities that expend less than \$500,000 a year in Federal awards are exempt from Federal audit requirements for that year, except as noted in Circular No. A-133." [This indicates that the local government Grasslands receipts are to be reported in the federal single audit.]

For other federal receipts status under the federal single audit requirements please consult OMB Circular 133 and the Catalogue of Federal Domestic Assistance at the web sites above.